## IN THE CLAIMS:

Claim 1 (Withdrawn): A semiconductor device comprising:

a semiconductor substrate including an element partitioning trench and a mask

aligning trench;

a first insulation deposited in the element partitioning trench; and

a second insulation partially deposited in the mask aligning trench formed from

the same substance as the first insulation.

Claim 2 (Withdrawn): The semiconductor device according to claim 1, wherein

the mask aligning trench has a upper edge, and wherein an upper surface of the

second insulation defines a step with the upper edge.

Claim 3 (Currently amended): A method for manufacturing a semiconductor

device, the method comprising:

forming an element partitioning trench and a mask aligning trench in a

semiconductor substrate;

simultaneously depositing an insulation in the element partitioning trench

and the mask aligning trench by a chemical vapor deposition process consisting of

high density plasma chemical vapor deposition, wherein no other insulation layer has

been deposited by a plasma process in the trenches prior to the insulation being

deposited;

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applying a protective mask on the insulation deposited in the element partitioning trench to fully cover the element partitioning trench;

etching the insulation deposited in the mask aligning trench to remove some of the insulation; and

flattening an upper surface of the semiconductor substrate device; and selectively removing the film so that a step is formed between the upper surface of the semiconductor substrate and an upper surface of the first insulation.

Claim 4 (Original): The method according to claim 3, wherein the step of forming the element partitioning trench and the mask aligning trench includes:

forming a coating on the semiconductor substrate,

wherein the coating has a pattern of openings corresponding to the element partitioning trench and the mark aligning trench; and

etching the semiconductor substrate using the coating as a mask to form the element partitioning trench and the mask aligning trench, wherein the insulation depositing step includes depositing the insulation without removing the coating.

Claim 5 (Original): The method according to claim 4, wherein the flattening step is performed through rotary grinding, and the coating functions as a stopper.

Claim 6 (Original): The method according to claim 5, wherein the

semiconductor substrate is a silicon substrate, the insulation is formed from silicon

oxide, and the coating is formed from silicon nitride, the method further comprising

the step of forming a silicon oxide film on the semiconductor substrate prior to the

formation of the element partitioning trench and mask aligning trench, wherein the

coating is formed on the silicon oxide film.

Claim 7 (Currently Amended): A method for manufacturing a semiconductor

device, the method comprising the steps of:

forming a silicon oxide film on an upper surface of a semiconductor

substrate;

forming a silicon nitride film on the silicon oxide film;

partially removing the silicon nitride film and the silicon oxide film;

forming an element partitioning trench and a mask aligning trench by

etching the semiconductor substrate using a residue of the silicon nitride and silicon

oxide films as a mask, wherein the element partitioning trench and the mask aligning

trench have substantially the same depths;

simultaneously depositing a first layer of insulation and a second layer

of insulation in the element partitioning trench and in the mask aligning trench,

respectively by a chemical vapor deposition process consisting of high density plasma

chemical vapor deposition, wherein no other insulation layer has been deposited by

a plasma process in the trenches prior to the insulation being deposited;

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coating the first insulation with a protective mask to fully cover the element partitioning trench;

etching the second insulation so that a step is formed between an upper surface of the semiconductor substrate and an upper surface of the second insulation;

removing the protective mask; and

selectively removing the silicon nitride film and the silicon oxide film so that a step is formed between the upper surface of the semiconductor substrate and an upper surface of the first insulation.

Claim 8 (Original): The method according to claim 7, wherein the first insulation and the second insulation are made of the same material.

Claim 9 (Currently Amended): A method for manufacturing a semiconductor device, the method comprising:

forming an element partitioning trench and a mask aligning trench in a semiconductor substrate;

simultaneously depositing an insulation in the element partitioning trench and the mask aligning trench by a chemical vapor deposition process consisting of high density plasma chemical vapor deposition;

applying a protective mask on the insulation deposited in the element

partitioning trench to fully cover the element partitioning trench;

etching the insulation deposited in the mask aligning trench to remove some of the insulation; and

flattening an upper surface of the semiconductor substrate device; and selectively removing the film so that a step is formed between the upper surface of the semiconductor substrate and an upper surface of the first insulation.

Claim 10 (Currently Amended): A method for manufacturing a semiconductor device, the method comprising the steps of:

forming a silicon oxide film on an upper surface of a semiconductor substrate:

forming a silicon nitride film on the silicon oxide film;

partially removing the silicon nitride film and the silicon oxide film;

forming an element partitioning trench and a mask aligning trench by etching the semiconductor substrate using a residue of the silicon nitride and silicon oxide films as a mask, wherein the element partitioning trench and the mask aligning trench have substantially the same depths;

simultaneously depositing a first layer of insulation and a second layer of insulation in the element partitioning trench and in the mask aligning trench, respectively by a chemical vapor deposition process consisting of high density plasma chemical vapor deposition;

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coating the first insulation with a protective mask to fully cover the

element partitioning trench;

etching the second insulation so that a step is formed between an upper

surface of the semiconductor substrate and an upper surface of the second insulation;

and

removing the protective mask; and

selectively removing the silicon nitride film and the silicon oxide film so

that a step is formed between the upper surface of the semiconductor substrate and

an upper surface of the first insulation.

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